IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEBRASKA

) CASE NO. 8:03CV281
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)) JUDGMENT
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For the reasons stated in the Memorandum and Order on Cross-Motions for Summary Judgment dated March 8, 2005 (Filing No. 64) and in the Memorandum and Order on W&G, Inc.'s Motion for Summary Judgment on Attorney Fees (Filing No. 68),

Declaratory Judgment is entered as follows:

- The insurance coverage provided by Republic Western Insurance Company's policy is primary to the insurance coverage provided in National American Insurance Company's commercial automobile policy for the accident that occurred on August 13, 2001, which is the subject of the underlying litigation; and
- 2. Based on National American Insurance Company's failure to reserve its right to dispute coverage under its policy at a later time when it tendered W&G's defense to Republic Western Insurance Company, National American Insurance Company is estopped from denying coverage under its policy to

W&G, Inc., and National American Insurance Company has relinquished

any right it may have had to contribution from Republic Western Insurance

Company for the amounts it contributed on behalf of W&G, Inc. to the

settlement of the underlying litigation and for the amount that it spent in

W&G, Inc.'s defense.

In addition,

Judgment is entered in favor of W&G, Inc. and against National American

Insurance Company in the amount of \$10,211.63, representing the

reasonable attorney fees and expenses that W&G, Inc., incurred in

defending its right to insurance coverage under the National American

Insurance Company policy in this action.

Dated this 25th day of May, 2005.

BY THE COURT:

s/Laurie Smith Camp

United States District Judge

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